

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Saturday 1<sup>st</sup> April, 2017**

**No. 109**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE & EXPENDITURE DEPARTMENT  
GANGTOK**

**No. 23/Fin/Adm**

**Dated. Gangtok, 25<sup>th</sup> March, 2017**

### NOTIFICATION

In pursuance of Clause (1) of the Sikkim Court Fee and Stamps on Document Rules, 1928, and in supersession of earlier Office Memorandum No. GOS 9/Fin(Adm) 2000 -01/B-115/03, dated 15<sup>th</sup> May, 2000, the State Government is hereby pleased to notify and prescribe the following detailed guidelines and revise the cost of Revenue Stamp and Stamp Papers in the State of Sikkim with effect from 1<sup>st</sup> day of April, 2017 as under, namely:-

#### 1. REVENUE STAMP

(a) The revised rate of Revenue Stamp shall be as follows:

Sl.no.	Value of instrument	Value of Revenue Stamp
(i)	Gross receipts upto Rs.5000/-	Nil
(ii)	Gross receipts of Rs.5001/- and above (except for payment of ex-gratia, relief or compensation in case of unnatural death paid by the government during the calamity or relief operations)	Five Rupee

(b) Revenue Stamp shall be affixed in respect of every receipt as proof of evidence in the court of law. "Receipt" include any note, Memorandum or writing:-

- whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received in satisfaction of debt; or
- whereby any immovable property is acknowledged to have been received in satisfaction of the debts; or
- whereby any debt or demand, or any part of a debt or demand is acknowledged to have been satisfied or discharged; or this signifies or imports any such acknowledgement, and whether the same is or not signed with the name of any person.

- (c) Where a combined or individual contingent bill is being prepared on account of reimbursement of charges on account of telephone, mobile, medical, petrol, diesel, vehicle repair or any other reimbursement to be paid in cash or cheque by way of e-payment with the drawal of payment from the state treasury, individual receipt should be obtained and the cost of revenue stamp thereof shall be recovered individually if the each amount of reimbursement exceeds Rs.5000/- and credited to appropriate head of account.
- (d) The recoveries on account of cost of revenue stamp from any Government Servants or Pensioners etc whose payments are routed through Treasury, Pay and Accounts Offices shall be made by way of deduction at source and direct credit of such amount to receipt head under 0030-Stamp and Registration-02 Stamps (Non Judicial) -102-Sale of Stamps. A certificate of deduction shall be stamped by Drawing and Disbursing Officer indicating voucher number and date of deduction prior to disbursement of salaries and other entitlement in the relevant voucher. However, the paying authorities shall obtain a signed acknowledgement from the payee before disbursement of the payment as usual.
- (e) The cost of revenue stamp receivable from any other agencies or Public Sector Undertakings on account of transactions relating to e-payment shall be recovered by way of deduction at source by the agency and transferring the amount so collected quarterly in each financial year to Finance, Revenue and Expenditure Department, Government of Sikkim through RTGS(Real Time Gross Settlement) or NEFT(National Electronics Funds Transfer System) or by Demand Draft in favour of Principal Secretary, Finance, Revenue & Expenditure Department on quarterly basis.
- (f) In all other categories of proof of receipts except clauses (c) and (d) above, exceeding Rs.5000/- a physical revenue stamp shall be affixed in respect of each and every acknowledgment.
- (g) Where if any voucher is detected not sufficiently stamped as per the clauses of this Notification at the time of Internal Audit or Statutory Audit, the shortfall if any, shall be recovered from the pay and allowances of the concerned Drawing and Disbursing Officer responsible for deduction.

## 2. STAMP PAPER( DARBAR PAPER)

- (a) All types of affidavits, bond, deed, bank guarantee, agreements including sale and purchase of movable and immovable properties, contracts or memorandum of understanding etc., in the State of Sikkim shall be executed in Sikkim Stamp paper (**Darbar Paper**) only.
- (b) Stamp paper once sold by the stamp vendor shall be non-exchangeable/ non-refundable and non-transferable.
- (c) The value of such deeds or instrument and value of stamp paper to be used for execution of documents are indicated in the table below. The cost of stamp paper shall be in addition to the registration fees and any other stamp and duties levied by the government from time to time for registration of such documents.

<b>Nature &amp; value of Instrument</b>	<b>Value of Stamp paper to be used</b>
Where no value have been quantified or where the value of affidavit, deed/agreement/contract etc. does not exceed Rs.50,000/-	Fifty Rupees
Where the value of deed/agreement/contract etc. exceeds Rs.50001/- but does not exceed Rs.10,00,000/-	One Hundred Rupees
Where the value of deed/agreement/contract etc. exceeds Rs.10,00,001/- but does not exceed Rs. 50,00,000/-	Five Hundred Rupees
Where the value of deed/agreement/contract etc. exceeds Rs.50,00,001 but does not exceed Rs. 100,00,000/-	One Thousand Rupees
Where the value of deeds/agreements/contract etc. exceeds rupees 1,00,00,001 but does not exceed Rs. 10,00,00,000/-	Two Thousand Rupees
Where the value of deeds/agreements/contract etc. exceeds Rs.10,00,00,001/-	Five Thousand Rupees

### **3. ACCOUNT OF RECEIPT AND ISSUE OF STAMP PAPER (DARBAR PAPER) BY THE AUTHORISED VENDORS.**

- (a) The authorized stamp vendors of the state shall maintain a register of stamp papers received by them indicating date for receipts, serial numbers of stamp paper so received, total quantity and value of stamp paper denomination-wise.
  - (b) They shall maintain a register indicating the purchaser's name, address, serial of entry in the register and date of issue of stamp paper to the purchaser.
  - (c) They shall record the issue details as indicated at (b) above, the purchaser's name, address, and date of issue of stamp on the reverse side of stamp paper duly stamped by the vendor's authorized seal and date.
  - (d) They shall furnish the detailed accounts of receipts and issues of stamp papers at the time of requisition of fresh stock or at the time of claiming the commission for sale whichever is earlier.
- 4.** The documents or instruments made in the pre-revised rates of Stamp paper shall not be entertained for registration by the competent registering authority with effect from 01/04/2017. However, any document/documents that are already in the process of the registration with the registering authorities shall be entertained for registration if a bank receipt is produced showing the difference in cost of stamp paper is deposited by the executor of the document under 0030-Stamp and Registration-02-Stamps (Non Judicial) -102-Sale of Stamps of Stamp and is attached with the document.

5. No deed/ agreement/ contract etc executed in Stamp Paper (Darbar paper) shall be registered unless it is authenticated by the authorized vendor in pursuance of this Notification w.e.f 01/04/2017 except those provided in this notification

**6. SURRENDER OF OLD STAMP PAPERS.**

The existing unused stamp paper (Darbar Paper) of Rs 10/-(Rupees Ten) with the authorized vendors shall stand withdrawn and cease to be valid with effect from 01/04/2017. The vendors shall surrender the unused papers to the Drawing & Disbursing officer, Finance, Revenue and Expenditure Department along with the claim for refunds with in 03/06/2017. No surrender and claims thereafter shall be entertained.

**By Order and in the name of the Governor.**

**PRINCIPAL SECRETARY  
FINANCE, REVENUE & EXPENDITURE DEPARTMENT  
File No GOS/FIN (ADM)A-239/2016-17**